UNITED STATES DISTRICT COURT EASTERN DISTRICT OF TENNESSEE at CHATTANOOGA

| STEVEN MCGOWAN, |) | |
|---------------------------------|------|-------------------------|
| |) | |
| Plaintiff, |) | |
| |) | Case No. 1:12-cv-75 |
| v. |) | |
| |) | Judge Mattice |
| COMMISSIONER OF SOCIAL SECURITY | Υ,) | Magistrate Judge Carter |
| |) | |
| Defendant. |) | |
| |) | |

ORDER

On February 8, 2013, United States Magistrate Judge William B. Carter filed his Report and Recommendation (Doc. 14) pursuant to 28 U.S.C. § 636(b)(1) and Federal Rule of Civil Procedure 72(b). Magistrate Judge Carter recommended that: (1) Plaintiff's Motion for Judgment on the Pleadings (Doc. 10) be granted; (2) Defendant's Motion for Summary Judgment (Doc. 12) be denied; and (3) the Commissioner's decision be reversed and remanded pursuant to Sentence Four of 42 U.S.C. § 405(g).

Neither party has filed objections to the Magistrate Judge's Report and Recommendation.¹ Nevertheless, the Court has reviewed the Report and Recommendation as well as the record, and it agrees with Magistrate Judge Carter's well-reasoned conclusions.

Accordingly:

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¹ Magistrate Judge Carter specifically advised Plaintiff that he had 14 days in which to object to the Report and Recommendation and that failure to do so would waive the right to appeal. (Doc. 14 at 23 n.5); *see* Fed. R. Civ. P. 72(b)(2); *see also Thomas v. Arn*, 474 U.S. 140, 148-51 (1985) (noting that "[i]t does not appear that Congress intended to require district court review of a magistrate's factual or legal conclusions, under a de novo or any other standard, when neither party objects to those findings"). Even including three additional days for service under Fed. R. Civ. P. 6(d), that period expired on February 25, 2013.

The Court **ACCEPTS** and **ADOPTS** Magistrate Judge Carter's findings of fact,

conclusions of law, and recommendations pursuant to § 636(b)(1) and Rule 72(b);

Plaintiff's Motion for Judgment on the Pleadings (Doc. 10) is **GRANTED**; Defendant's

Motion for Summary Judgment (Doc. 12) is **DENIED**; and the Commissioner's decision

denying benefits is hereby REVERSED AND REMANDED pursuant to Sentence

Four of 42 U.S.C. § 405(g) for action consistent with this Order and the Magistrate

Judge's Report and Recommendation.

SO ORDERED this 26th day of February, 2013.

/s/ Harry S. Mattice, Jr.

HARRY S. MATTICE, JR. UNITED STATES DISTRICT JUDGE

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